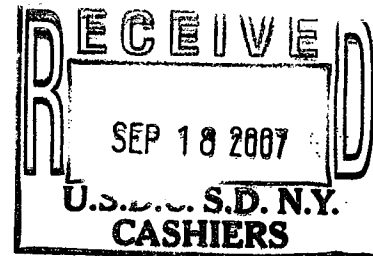


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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Judge Berman

LYDIAN PRIVATE BANK,
d/b/a VIRTUALBANK,

Plaintiff,

-against-

STEVEN M. LEFF, RICHARD A. LEFF,
RACHEL M. LEFF, and NATIONAL
SETTLEMENT AGENCY, INC.,

Defendants.

Case **07 CIV 8173** (RMB)

ECF Case

RULE 7.1 STATEMENT

Pursuant to Fed. R. Civ. P. 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Lydian Private Bank, d/b/a VirtualBank ("VirtualBank"), a nongovernmental corporate party, certifies that VirtualBank is a wholly-owned subsidiary of Lydian Trust Company.

Dated: September 18, 2007

MILLER & WRUBEL P.C.

By: *Joel M. Miller*

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